SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
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Gangtok **Thursday, 29th September, 2005** **No. 354**

GOVERNMENT OF SIKKIM
INCOME & COMMERCIAL TAX DIVISION
FINANCE DEPARTMENT
GANGTOK 737101 SIKKIM.

No.17/117/IT&CT/2005 **Dated: 27.9.2005**

NOTIFICATION

In exercise of the powers conferred under Sub-Section (4) of Section 8 of the Sikkim Value Added Tax Act, 2005, the taxable limit indicated under Sub-Section (3) of Section 8 of the Act as notified in Sikkim Government Gazette No. 118 dated 21st February, 2005 is hereby revised as follows:-

(a)	Whoever imports for sale any goods into Sikkim, for himself or on behalf of his principal.	Nil
(b)	Whoever manufactures or produces any goods for sale.....	Rs. 3,00.000
(c)	Anyone engaged in any other business other than clauses (a) and (b)	Rs. 3,00,000
(d)	Anyone engaged in the execution of Works Contract.	Rs, 1,00,000

This Notification shall come into force with immediate effect.

T.T. Dorji, IAS
Principal Secretary

S.G.P.G-27/Gazette/150 Nos./Dt:7.10.2005